Nickerson City

NOTICE OF BUDGET HEARING

The governing body of

City of Nickerson

will meet on August 19, 2019 at 6:45 p.m. at Nickerson City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Nickerson City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actus	for 2018	Current Year Estim	ate for 2019	Propos	ed Budget for 2020	
FUND	Expenditures	Actual Tax Rate	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	439,188	61.980	665,653	61.973	846,684		60.546
Debt Service	188,226	9.020	187,476	8.923	192,534		8.923
Library	19,200	4.983	20,500	4.961	38,257	19,799	
Recreation	6,000	1.354	6,000	1.352	6,934		4.961
Special Highway	28,257		32,300		45.010	The state of	
Diversion		The state of the s	34,300		47,213		499 1
Sewer	305,353	of the same of the	238,435	2-12-12-1	000 045		
Solid Waste	58,570		63,000		297,045		44.
Eqiupment Reserve Pund	41,933	A STATE OF THE STATE OF	45,000	-	101,540	he delicated	
Capital Improvement Fund	39,000		40,000		108,852	N. N	100
Cemetery Endowment	175		40,000		123,018		a divi
Sewer Replacement		THE STREET	A PART OF THE PART		5,837	神學科公司,在740年 ,(1857	The state of the s
Water	171,514	VER T	304,991		13,815 367,674		
Capital Impr. 1% Sales Tax	14,369		26.244				
Non-Budgeted Funds-A	1,165,773	Represent 1)	39,369	Bayerin, E.S.	199,398	20 20 E3 E4	
Totals	2,477,558	77.337	1,642,724	77.209	2,348,801	302,056	
Loss: Transfers	275,836	4.7 - VIII -	252,954	d daw are	242,954	302,030	75.69
Net Expenditure	2,201,722	10-4	1,389,770	1	2,105,847		-
Total Tax Levied Assessed	291,184	80 87 31 0W	294,306	-	2,103,647	FREE TO .	
Valuation Outstanding Indebtedness,	3,765,100		3,811,812	discountian in of	3,990,555		
January I,	2017		2018	The same of the sa			1271
G.O. Bonds	3,043,680	T	2,970,632		2019	11 - 2 - 1	
Revenue Bonds	0	ar a trans	2,970,032	1 1 1	2,891,157	A Street Books	4 4 4
Other	225,336		209,832	The living	0		-1 -500
Lease Purchase Principal	2.360		1,771		193,799		F 47 4.
Total	3,271,376	Section 19		\$w =20° =	1,153	A PARTY OF	
*Tax rates are expressed in m Robin Schmi	ills	AN THE	3,182,235	July 1	3,086,109	a state of	Total a

City Official Title:

(Published in the Sterling Bulletin, Sterling, Rice County, Kansas, on July 18, 2019).

Nickerson City

State of Kansas City

2020

CERTIFICATE

To the Clerk of Reno County, State of Kansas We, the undersigned, officers of

City of Nickerson, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditures for the various funds for the year 2020; and

(3) the	Amount(s) of 2019 A	d Vatore	m Tax are within sta	tutory limitations	
			20	20 Adopted Budg	ot
				Amount of	County
Committee Control of the Control of		Page	Budget Authority	2019 Ad	Clerk's
Table of Contents:		No.	for Expenditures	Valorem Tax	Use Only
Computation to Determine	Limit for 2020	2			
Allocation of MVT, RVT,	and 16/20M Vehicle	3	ľ		
Schedule of Transfers		4			
Statement of Indebtedness		- 5			
Statement of Lease-Purcha		6			
Computation to Determine	State Library Grant	7			
Fund	<u>K.S.A.</u>				
General	12-101a	8	846,684	241,614	60.526
Debt Service	10-113	9	192,534	35,609	
Library	12-1220	9	38,257	19,799	
Recreation	19-2801	10	6,934	5,034	
		-			
				· · · · · · · · · · · · · · · · · · ·	
					-
Special Highway		11	47,213		
Diversion		- 11			
Sewer		12	297,045		
Solld Waste		12	101,540		
Eqiupment Reserve Fund		13	108,852		
Capital Improvement Fund		13	123,018		
Cometery Endowment		14	5,837		
Sewer Replacement		14	13,815	= = = = = = = = = = = = = = = = = = = =	
Water		15	367,674		
Capital Impr. 1% Sales Tax	r Fund	16	100 200		
Non-Budgeted Funds-A	A MIN	17	199,398	Name of the last o	
Con Sugerou Lunds 71		-1,			
Totals		xxxxx	2,348,801	302,056	
			2,2,0,007	302,030	County Clerk's Use On
Budget Summary		18	2 (401	271-	
Neighborhood Revitalization	on Rebate	19	3,991	,8/4	Nov 1, 2019 Total
Fax Lid Limit (from Com	1.40.			*:	Assessed Valuation

74.406 Per 1.261 75.66

Tax Lid Limi	t (from	Comp	utati	on Tab)	
Does the City	Need t	o Hold	and	Election'	ľ
Annintad but					

D. Scot Loyd, CPA Christina Henson, CPA

Address:

Swindoll, Janzen, Hawk & Loyd, LLC

123 S. Main

McPherson, KS 67460

Email:

scotloyd@sjhl.com, chenson@sjhl.com Attest: _______2019

County Clerk

302,056 NO

A-	of Tank	
1	Ril	
John	e Jenkino	> *************************************
1	c Alrays	
Dain 1	Bladden	*****
1	Governing Body	

FILED

AUG 2 6 2019

Doma Patter COUNTY CLERK

Amount of Levy

City of Nickerson, Kansas

1. Total tax levy amount in 2019 budget

2. Library levy in 2019 budget

No assurance is provided.

2020

294,306

Computation	to	Determine	Limit	for	2020
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	Other tax entity levy in 2019 budget	<u> </u>	10,505
3.	Net tax levy	\$	275,397
	2020 Budget Percentage Adjustments		
4,	New improvements, Remodeling and Renovations for 2019: + 16,337		
5.	Increase in personal property for 2019 : 5a. Personal property 2019 + 138,591 5b. Personal property 2018 - 144,986 5c. Increase in personal property (5a minus 5b) + 0 (Use Only if > 0)		
6,	Valuation of annexed territory for 2019: 6a. Real estate + 0 6b. State assessed + 0 6c. New improvements + 0 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0		
7.	Valuation of property that has changed in use during 2019: + 0		
8.	Expiration of property tax abatements +0		
9.	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)		
10,	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		
11.	Total estimated valuation July 1, 2019 3,990,555		
12,	Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0041		
13.	Percentage adjustment increase (12 times 3)	\$	1,132
14.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1200	1.50%
15,	Consumer Price Index adjustment (Line 3 times Line 14)	\$	4,131
16,	Total Percentage Adjustments	\$	5,263

2020 Revenue Adjustments

17.	Property tax revenues for debt service in 2020 budget: Property tax revenues for debt service in 2019 budget: Increase property tax revenues spent on debt service	+	35,609 34,012 1,597
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	
	Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments	* ;	0
19.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+ ;	
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud	d;+	
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+	
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+	
23.	Law enforcement expenses - 2020 budget: Law enforcement expenses - 2019 budget: CPI adjustment Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	0
24.	Fire protection expenses - 2020 budget: Fire protection expenses - 2019 budget: CPI adjustment Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+	0
25.	Emergency medical expenses - 2020 budget: Emergency medical expenses - 2019 budget: CPI adjustment Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	+	0
26.	Total Revenue Adjustments		1,597

Levies on Behalf of Another Political or Governmental Subdivision

27,	Library levy - 2020 budget: Other tax entity levy - 2020 budget: Other tax entity levy - 2020 budget:	+ + +	19,799
28. 29	Total Levies on Behalf of Another Political or Governmental Subdivision Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	19,799
30,	Total Computed Tax Levy		302,056

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units)			None None None
Average Tax Levy (last three years) CPI Adjustment of 0.025 Average Tax Levy Adjusted by CPI	#DIV/0! #DIV/0 #DIV/0		
2020 Total Tax Levy (Loss Levy for Other Governmental Units)			
Exemption from Election Requirement	#D1V/0!		
Other Tests - Lost Valuation Test Assessed Valuation Loss			
2020 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units) Change in Levy		0	
CPI Adjustment 2020 Mill Rate (Less Mills for other Governmental Units)			4,131

Exemption from Election Requirment

Loss of Assessed Valuation Multiplied by 2020 Mill Rate Total Adjustment for Loss of Assessed Valuation

Yes

4,131

City of Nickerson, Kansas

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds	Ad Valorem Levy		Allo	Allocation for Year 2020	2020	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	236,231	39,915	1,180	657	194	231
Debt Service	34,012	5,747	170	138	28	33
Library	18,909	3,195	94	1.1	91	19
Recreation	5,154	871	26	21	4	5
TOTAL	294,306	49,728	1,470	1,193	242	288
County Treas Motor Vehicle Estimate County Treas Recreational Vehicle Estimate County Treas 16/20M Vehicle Estimate County Treas Commercial Vehicle Tax Estimate County Treas Watercraft Tax Estimate	hicle Estimate nal Vehicle Estimate ehicle Estimate ial Vehicle Tax Estima t Tax Estimate	49,728	1,470	1,193	242	288
Motor Vehicle Factor	Recreational Vehicle Factor	0.16897 Factor 0.00 16/20M Vehicle Factor	0.00499 Factor	0.00405		
7	a i		Commercial Vehicle Factor Watercraft Fa	ehicle Factor Watercraft Factor	0.00082 tor	0.00098

No assurance is provided.

2020

Schedule of Transfers

City of Nickerson, Kansas

Expenditure	Receipt	Actual	Current	Proposed	Transfers
Fund Transferred	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2018	2019	2020	Statute
General Fund	Equipment Reserve Fund	10,000	10,000	15,000	KSA 12-1, 118
Capital Improvement 1%		14,369	14,369	14,369	14,369 City Ordinance
Sewer Fund	Capital Improvement Fund	50,000	40,000	0	
Sewer Fund	Equipment Reserve Fund	20,000	40,000	0	City Ordinance
Sewer Fund	Bond and Interest Fund	143,185	143,185	143,185	KSA 12-630
Sewer Fund	Sewer Lagoon Project Fund	2,882	0	0	0 City Ordinance
Water Fund	Bond and Interest Fund	5,400	5,400	5,400	KSA 12-630
Water Fund	Capital Improvement Fund	0	0	25,000	City Ordinance
Water Fund	Equipment Reserve Fund	0	0	25,000	25,000 City Ordinance
General Fund	Capital Improvement Fund			15,000	KSA 12-1, 118
	Totals	275,836	252,954	242,954	
	Adjustments*				
	Adjusted Totals	275,836	252,954	242,954	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Nickerson, Kansas

STATEMENT OF INDEBTEDNESS

Trace of	Date	Date	Interest	American	Beginning Amount		Pote Due	Ато	Amount Due	Amo	Amount Due
Debt	Issue	Retirement	%	Issued	Jan 1,2019	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											•
Series 2012, A&B	1/26/2012	1/26/2052	2.52-3.75	2,943,000	2,726,157	1/1	1/1	102,231	40,955	100,895	42,491
Series 2012, C	10/1/2012	10/1/2022	.9-2.80	416,000	165,000	4/1,10/1	1/01	4,240	40,000	3,340	40,000
						Sec. Sec. Sec. Sec. Sec. Sec. Sec. Sec.	171175				
Total G.O. Bonds					2,891,157			106,471	80,955	104,235	82,491
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:		-									,
KDHE Loan	11/6/2008	8/1/2028	3.04	332,289	193,799	2/1, 8/1	2/1, 8/1	5,787	16,582	5,258	17,149
Total Other					193,799			5,787	16,582	5,258	17,149
Total Indebtedness					3,084,956			112,258	97,537	109,493	99,640

2020

City of Nickerson, Kansas

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total			
		Term of	Interest	Amount	Principal	Payments	Payments
	Contract	Contract	Ratte	Financed	Balance On	Dae	Duc
Item Purchased	Date	(Months)	%	(Beginning Principal)	Jan 1 2019	2019	2020
Kyocera Printers	6/16/2015	9/16/2020	22.98	5,069	1,153	L89	518
		4					
							4.00
14.00							
Totals					1,153	687	518
				Ē.			

***If you are merely leasing/renting with no intent to purchase, do not list-such transactions are not lease-purchases.

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	361,118	447,027	310,65
Receipts:			
Ad Valorem Tax	223,473		xxxxxxxxxxxxxx
Delinquent Tax	11,749	4,373	4,37:
Motor Vehicle Tax	45,380	39,073	39,91
Recreational Vehicle Tax	1,369	669	1,180
16/20M Vehicle Tax	357	766	951
Commercial Vehicle Tax	195	342	194
Watercraft Tax	0	254	23
Gross Earning (Intangible) Tax	0	0	
LAVTR	0	0	
City and County Revenue Sharing	0	0	
Sales Tax	130,217	135,000	135,000
Franchise Tax	82,480	77,000	
Licenses and Permits	2,495	2,000	
Dog License & Tags	355	1,000	1,000
Inspections	225	1,000	1,00
Building Permits	5,870	0	1180311
Fines and Forfeitures			
Charges for Services	0	4,000	
Cemetery Services	0	1,000	1,00
		3,000	3,00
Court Fines	1,010	0	
Copying Fees	50	0	
Reimbursed Expenses	0	5,000	5,000
Community Center	2,512	0	
Zoning Fees	0	0	
Transfer from Capital Imp Fund 1%	14,369	14,369	14,369
Special Assessments	276	0	
···			
		107	
110			
			- 0.230-2-1-1-1
			=======================================
	2000000		

In Lieu of Taxes (IRB)		100000000000000000000000000000000000000	
Interest on Idle Funds	2,468	5,200	5,20
Neighborhood Revitalization Rebate		COSTITUTE CONTRACTOR C	
Miscellaneous	247	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	525,097	529,277	294,41
Resources Aynilable;	886,215	976,304	

Page No. 8

City of Nickerson, Kansas

FUND	PAGE -	GENER	AL
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FUND PAGE - GENERAL			
Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Resources Available: Expenditures:	886,215	976,304	605,070
General Administrative	100 545		
Police	182,765	277,381	304,171
	381	22,000	2,000
Maintenance	208,293	168,077	168,077
Court	274	4,990	4,990
EMT's	15,364	52,351	52,351
City Treasurer	3,310	3,360	3,360
Employee Benefits	0	96,850	96,850
Governing Body	1,976	5,200	5,200
Sub-Total detail page	412,363	630,209	636,999
Community Center	13,049	8,900	8,900
Planning Commission	3,776	15,000	15,000
Lease Purchase - PD Radios	0	857	857
Lease Purchase - Kyocera Printers	0	687	518
Transfer to Equipment Reserve	10,000	10,000	15,000
Transfer to Capital Improvements			15,000
0 1 5 1 (2000		177	
Cash Forward (2020 column) Miscellaneous			154,410
Does miscellaneous exceed 10% Total Exp	7777		
Total Expenditures	420 100		2000
Unencumbered Cash Balance Dec 31	439,188	665,653	846,684
2018/2019/2020 Budget Authority Amount:	447,027		XXXXXXXXXXXXXXXXXX
2010/2019/2020 Duuget Audionty Amounti	785,409	766,173	846,684
		Appropriated Balance	
	rotat Expenditu	re/Non-Appr Balance	
	"	Tax Required	
De	linquent Comp Rate:	0.0%	0
	Amount of 2	019 Ad Valorem Tax	241,614

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget
Expenditures:	Actual 101 2010	Estimate for 2019	Year for 2020
General Administrative			
Personal Services	81,922	55,000	££ 000
Contractual	70,779	55,000	55,000
Commodities	30,064	123,000	149,790
Capital Outlay	30,004	14,980	14,980
Capital Olitiny		84,401	84,401
Total	182,765	277,381	304,171
Police			
Personal Services	0	0	0
Contractual	381	22,000	2,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	381	22,000	2,000
Maintenance	114 55 1		
Personal Services	114,727	95,000	95,000
Contractual	3,991	10,000	10,000
Commodities	89,546	62,077	62,077
Capital Outlay	29	1,000	1,000
Total	208,293	168,077	168,077
Court			
Personal Services	0	0	
Contractual	274	210	210
Commodities	0	4,780	4,780
Capital Outlay	0	0	0
Total EMT's	274	4,990	4,990
Personal Services	10.400	10.007	
Contractual	10,539	10,000	14,200
Commodities	0	12,231	12,231
Capital Outlay	4,825	5,400	5,400
Total	0	520	20,520
City Treasurer	15,364	28,151	52,351
Personal Services	0.050		
Contractual	2,878	3,280	3,280
Commodities	0	0	0
	432	80	80
Capital Outlay Total	0	0	
Employee Benefits	3,310	3,360	3,360
	0.1	40.550	
Health Insurance Unemployment	0	43,550	43,550
KPER\$	0	8,300	8,300
FICA Match ER		22,500	22,500
Total	0	22,500	22,500
Governing Body	0	96,850	96,850
Personal Services	1,976	4.000	4.000
Contractual	1,976	4,990	4,990
Commodities		0	(
Capital Outlay	0	210	210
	0	0	
Total			
Total	1,976	5,200	5,200

(Note: Should agree with general sub-totals.)
No assurance is provided.

Adopted Budget	Pifor Year	Current Year	Proposed Budget
Dobt Service	Actual for 2018	Estimate for 2019	Yenr for 2020
Unencumbered Cash Balance Jan 1	608	1,120	2,224
Receipts:			
Ad Valorem Tax	32,827	34,012	XXXXXXXXXXXXXXXXX
Delinquent Tax	1,163	0	0
Motor Vehicle Tax	5,936	5,686	5,747
Recreational Vehicle Tax	175	98	170
16/20M Volitcle Tax	29	112	138
Commercial Vehicle Tax	21	50	28
Waterciaft Tax	0	37	33
Transfer from Water	5,400	5,400	5,400
Transfer from Sower	143,185	143,185	143,185
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	188,738	188,580	154,701
Rosources Available:	189.346	189,700	156,925
Expanditures:			
Principal	79,475	80,955	82,491
Interest	108,751	106,471	104,235
Commission	0	50	50
Cash Basis Roserve (2020 column)			3,758
Miscellaneous			No.
Does miscellaneus exceed 10% of Total Ex			
Tatal Expenditures	188,226	187,476	192,534
Unencumbered Cash Balance Doc 11	1,120	2,224	XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	188,226	189,026 Appropriated Balence	192,534
		rs/Non-Appr Balance	192,534
		Tax Required	35,609
De	Inquent Comp Rate:	0.0%	0
	Amount of 2	DI9 Ad Valorem Tax	35,609

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unenguinbored Cash Balance Jan I	8.669	12,159	14,465
Receipts:	0,007	1.6,1,75	14,402
Ad Valorem Tax	18,048	18.909	XXXXXXXXXXXXXXXXX
Délinquent Tex	848	592	592
Motor Vehicle Tex	3,645	3,141	3,195
Recreational Vehicle Tax	110	54	94
16/20M Vshicle Tax	22	62	77
Commercial Vehicle Tax	17	28	16
Watercraft Tax	0	20	19
Interest on Idle Funds			
Neighborhood Revitalization Rebatu			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,690	22,806	3,993
Resources Availables	31,359	34,965	18,458
Expenditures:			35/100
Library Approprintions	19,200	20,500	38,257
		23/11/12	
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	19,200	20,500	38,257
Unencumbered Cash Balance Dec 31	12,159		XXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	32,040	33,775	38,257
		Appropriated Balance	
	Total Expanditu	re/Non-Appr Balance	
		Tax Required	19,799
Do	linquent Comp Rate:	0.0%	0
	Amount of 2	019 Ad Valorem Tax	10 700

FUND PAGE FOR FUNDS WITH A TAX Adopted Budget Recreation	Prior Year Actual for 2018	Current Year Ballmate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,025	721	873
Receipts:	1,720	7731	- 515
Ad Valorem Tax	4,859	5 154	XXXXXXXXXXXXXXXXXX
Delinquent Tax	205	100	100
Motor Vehicle Tax	607	853	87
Recreational Vehicle Tax	18	15	26
16/20M Vehicle Tax	4	17	21
Commercial Vehicle Tax	3	7	4
Watercraft Tax		6	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	***		- ·
Does miscellaneous exceed 10% Total Ruc			
Total Receipts	5,696	6,152	1,027
Resources Availables	6,721	6,873	1,900
Expenditures:			
Recreation Commission Appropriation	6,000	6,000	6,000
Conmodities	. 0	0	934
Cash Forward (2020 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,000	6,000	6,934
Unencumbared Cash Balance Dec 31	721	B73	XXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	6,265	6,934	6,934
		Appropriated Balance	
	Total Expenditu	re/Non-Appr Balance	6,934
		Tax Required	5,034
Del	inquent Comp Rate:	0.0%	0
	Amount of 2	019 Ad Valorem Tax	5,034

Adopted Budget	Prior Year	Current Year	Proposed Budget
Unencumbered Cash Balance Ian 1	Actual for 2018	Balimate for 2019	Year for 2020
Roccipts:		0	
Ad Valorem Tax			
		0	XXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	
Resources Availables	0	0	
Expenditures:		HARRIE	

Cash Forward (2020 cohimin)			
Miscellaneous			
			1777
Does miscellaneous exceed 10% Total Exp			
Total Expanditures		0	
Unensymbered Crah Balanco Dec 31	0		**********
2018/2019/2020 Budget Authority Amount	0	0	
		Appropriated Balanco	
	Total Expenditu	re/Non-Appr Balance	
		Tax Required	
De	Ilisquent Comp Rate:	0.0%	
	Amount of 2	019 Ad Valorem Tax	

No assurance is provided.			

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	16,223	16,723	15,833
Receipts:			
State of Kansas Gas Tax	27,611	27,480	27,520
County Transfers Gas	1,146	3,930	3,860
Interest on Idle Funds		****	THE STATE OF THE S
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			*********
Total Receipts	28,757	31,410	31,380
Resources Available:	44,980	48,133	47,213
Expenditures;			- Ami
Contractual Services	20,969	25,000	39,913
Commodities	7,288	7,300	7,300
Cash Forward (2020 column)	77.		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp		***	*****
Total Expenditures	28,257	32,300	47,213
Unencumbered Cash Balance Dec 31	16,723	15,833	0
2018/2019/2020 Budget Authority Amount	39,731	54,433	47,213

Diversion	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
			105
Interest on Idle Funds			
Miscellaneous	1100	7/8/40/1	
Does miscellaneous exceed 10% Total Rec	3.05(0.01-0.0		
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
			* A * V * V * V * V * V * V * V * V * V
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			1- 11-
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount		- 2.00	0

No assurance is provided.	

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year	Proposed Budget
Unencumbered Cash Balance Jan 1	288,152	Estimate for 2019	Year for 2020
Receipts:	288,132	165,480	112,045
Sewer Service Fees	182,681	185,000	185,000
501701 505	102,001	183,000	183,000
Second of Life Party	W-0		
Interest on Idle Funds			
Miscellaneous	West Street		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	182,681	185,000	185,000
Resources Available:	470,833	350,480	297,045
Expenditures:			
Personal Services	29,411	30,000	30,000
Contracted Services	6,529	8,000	18.014
Commodities	23,346	23,000	25,000
Capital Outlay	0	0	62,000
Health Insurance	. 0	10,000	14,596
Unemployment Insurance	0	50	50
KPERS	0	2,500	2,500
Social Security	Ö	1,700	1,700
Transfer to Bond & Interest	143,185	143,185	143,185
Transfer to Equipment Fund	50,000	10,000	0
Transfer to Capital Improvement	50,000	10,000	0
Transfer to Sewer Lagoon	2,882	0	0
Cash Forward (2020 column)			0
Miscellaneous			· · · · · · · · · · · · · · · · · · ·
Does miscellaneous exceed 10% Total Exp	500		
Total Expenditures	305,353	238,435	297,045
Unencumbered Cash Balance Dec 31	165,480	112,045	2573040
2018/2019/2020 Budget Authority Amoun	405,457	335,717	297,045

	1.4	Proposed Budget
	Estimate for 2019	Year for 2020
26,805	36,540	37,540
68,305	64,000	64,000
	4115	
68,305	64,000	64,000
95,110	100,540	101,540
58,570	63,000	101,540

D-100-00		
3-97-11-111		

58,570	63,000	101,540
36,540		0
85,568	91,805	101,540
	68,305 68,305 95,110 58,570 58,570 36,540	Actual for 2018 Estimate for 2019 26,805 36,540 68,305 64,000 68,305 64,000 95,110 100,540 58,570 63,000 58,570 63,000 36,540 37,540

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Adopted Budget	Prior Year	Current Year	Proposed Budget
Eqiupment Reserve Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	68,040	93,852	98,852
Receipts:			
Transfer from Sewer Fund	50,000	40,000	0
Transfer from Water Fund			25,000
Transfer from General Fund	10,000	10,000	15,000
Auction	7,745	1/2040	
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,745	50,000	40,000
Resources Available:	135,785	143,852	138,852
Expenditures:			
Capital Outlay	41,933	45,000	108,852
		1100	Million
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			A CONTRACTOR OF THE CONTRACTOR
Total Expenditures	41,933	45,000	108,852
Unencumbered Cash Balance Dec 31	93,852	98,852	30,000
2018/2019/2020 Budget Authority Amoun	92,237	128,040	108,852

Capital Improvement Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	87,018	98,018	98,018
Receipts:	07,070	20,010	70,010
Transfer from Sewer Fund	50,000	40,000	0
Transfer from Water Fund			25,000
Transfer from General Fund			15,000
Interest on Idle Funds			
Miscellaneous		-	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,000	40,000	40,000
Resources Available:	137,018	138,018	138,018
Expenditures:			
Capital Outlay	39,000	40,000	123,018
Contractual Services	***************************************		
	· · · · · · · · · · · · · · · · · · ·		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,000	40,000	123,018
Unencumbered Cash Balance Dec 31	98,018	98,018	15,000
2018/2019/2020 Budget Authority Amoun	178,930	152,018	123,018

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Adopted Budget	Prior Year	Current Year	Proposed Budget
Cemetery Endowment	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,232	5,037	5,437
Receipts:			
Sale of Lots	1,500	400	400
Monument fee	35	0	0
Services	1,445	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			700
Total Receipts	2,980	400	400
Resources Available:	5,212	5,437	5,837
Expenditures:	0 0	******	
Contractual Services	0	0	5,837
Commodities	175	0	0
		750	
Cash Forward (2020 column)	- William		i i i i i i i i i i i i i i i i i i i
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	2.7		1100.0
Total Expenditures	175	0	5,837
Unencumbered Cash Balance Dec 31	5,037	5,437	0
2018/2019/2020 Budget Authority Amoun	3.759	3,032	5,837

Sewer Replacement	Prior Year Actual for 2018	Current Year	Proposed Budget
Unencumbered, Cash Balance Jan I		Estimate for 2019	Year for 2020
	3,115	13,815	13,815
Receipts:			
Utility service fees	10,700	0	0
	1910		
Interest on Idle l'unds		***************************************	7/-2419-44
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,700	0	0
Resources Avallable:	13,815	13,815	13,815
Expenditures:			10,010
None			
			//*!//
	He-		
Cash Forward (2020 column)			13,815
Miscellaneous			10,010
Does miscellaneous exceed 10% Total Exp	***		
Total Expenditures	0	0	13,815
Unencumbered Cash Balance Dec 31	13,815	13,815	19,013
2018/2019/2020 Budget Authority Amoun	3,115	0	13,815

No assurance is provided.		(0.100-00	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	230,964	272,665	167,674
Receipts:			107,077
Water Collections	182,320	200,000	200,000
Insurance Reimbursements	9,408	0	0
Sales Tax	1,722	0	0
Hookup fees	5,486	0	0
Interest on Idle Funds			We 1 5 went
Miscellaneous	14,279	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	213,215	200,000	200,000
Resources Available:	444,179	472,665	367,674
Expenditures:		manne infinite	501,011
Personal Services	73,530	75,000	75,000
Contracted Services	9,070	56,172	80,000
Commodities	58,994	39,000	39,000
Capital Outlay	35	70,000	52,079
KDHE Loan Payment	24,485	22,369	22,407
Transfer to B&I	5,400	5,400	5,400
Health Insurance	0	6,700	6,700
Unemployment Insurance	0	50	50
KPERS	0	6,100	6,100
Social Security	0	4,200	4,200
Water meters	0	20,000	20,000
Transfer to Equipment Fund			25,000
Transfer to Capital Improvement			25,000
Cash Forward (2020 column)			6,738
Miscellaneous		8	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	171,514	304,991	367,674
Unencumbered Cash Balance Dec 31	272,665	167,674	0
2018/2019/2020 Budget Authority Amount	345,489	347,050	367,674

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Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Impr. 1% Sales Tax Fund	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	31,796	94,767	127,398
Receipts:			
Sales Tax	77,340	72,000	72,000
	*		
Interest on Idle Funds		***************************************	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			***************************************
Total Receipts	77,340	72,000	72,000
Resources Available:	109,136	166,767	199,398
Expenditures:		***	
Capital Outlay	0	25,000	185,029
Transfer to General Fund	14,369	14,369	14,369
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,369	39,369	199,398
Unencumbered Cash Balance Dec 31	94,767	127,398	0
2018/2019/2020 Budget Authority Amount	111,495	136,427	199,398

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Non-Budgeted Funds-A

2020

NON-BUDGETED FUNDS (A) (Only the actual budget year for 2018 is to be shown)

		_		1					j			i							Т	*	**
		Total	0							1,165,773	1,165,773							1 165 773		0	•
	0									0	0								1	٥	
(5) Fund Name:		Unemounbered	Cash Balance Jan I	Receipts:						Total Receipts	Resources Available:	Expenditures:				200		Total Emenditures		Cash Balance Dec 31	
	0									0	0							c		0	
(4) Fund Name:	[0	Unencumbered	Cash Balance Jan I	Receipts:						Total Receipts	Resources Available:	Expenditures:						Total Executitures		Cash Balance Dec 31	
										0	0							0		٥	
(3) Fund Name:		Unencumbered	Cash Balance Jan 1	Receipts.						Total Receipts	Resources Available:	Expenditures						Total Expenditures		Cash Balance Dec 31	
	Frant Fur		0		0					0	0		0					6		0	
(2) Fund Name:	Walking Trail Grant Fur	Unencumbéred	Cash Balance Jan 1	Receipts:	None					Total Receipts	Resources Available:	Expenditures:	None					Total Expendinges		Cash Balance Dec 31	
			0		1,162,891	2,882				1,165,773	1,165,773		1,165,531	242				1.165.773		0	
(1) Fund Name:	Sewer Lagoon	Unencumbered	Cash Balance Jan 1	Receipts:	Loan proceeds	frf from Sewer Utility Fund				Cotal Receipts	Resource Available:	Sependitures	Contractual services	commodities				otal Forendinme		2sh Balance Dec 31	

**Note: These two block figures should agree.

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NOTICE OF BUDGET HEARING

The governing body of City of Nickerson, Kansas

will meet on August 19, 2019 at 6:45 PM at Nickerson City Offices for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Nickerson City Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual	for 2018	Current Year Estim	ate for 2019	ed Budget for 2020		
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	439,188	61.980	665,653	61.973	846,684	241,614	60.546
Debt Service	188,226	9.020	187,476	8.923	192,534		8.923
Library	19,200	4.983	20,500	4.961	38,257		4.961
Recreation	6,000	1.354	6,000	1.352	6,934		1.261
			· · · · · · · · · · · · · · · · · · ·				-70
Special Highway	28,257		32,300		47,213		
Diversion						·	
Sewer	305,353		238,435	11177	297,045		
Solid Waste	58,570		63,000		101,540		
Eqiupment Reserve Fund	41,933		45,000		108,852		TO YELLOW
Capital Improvement Fund	39,000		40,000		123,018		11 1000
Cemetery Endowment	175			***************************************	5,837		
Sewer Replacement					13,815		
Water	171,514	2000	304,991		367,674		
O . 3. 11 10/ G 1 m							
Capital Impr. 1% Sales Tax	14,369		39,369		199,398		
Non-Budgeted Funds-A	1,165,773						
Totals	2,477,558	77,337	1,642,724	77.209	2,348,801	302,056	75.691
Less: Transfers	275,836		252,954		242,954		
Net Expenditure	2,201,722	Ī	1,389,770		2,105,847		
Total Tax Levied	291,184	ľ	294,306		xxxxxxxxxxxxxxxx	1	
Assessed		1					
Valuation	3,765,100		3,811,812		3,990,555	Ĭ)	
Outstanding Indebtedness,					4,770,000	•	
January I,	2017		2018		2019		
G.O. Bonds	3,043,680	ſ	2,970,632	i i	2,891,157	1	
Revenue Bonds	0	Ì	0		0	1	
Other .	225,336	Ì	209,832		193,799	1 %	
Lease Purchase Principal	2,360	Ì	1,771		1,153	1	
Total	3,271,376	İ	3,182,235		3,086,109	1	
*Tax rates are expressed in ir		ı.			***************************************		

*Tax rates are expressed in mills

Robin Schmitt

City Official Title: City Clerk

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 3, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

- 1. Receipts and expenditures are received and spent as predicted (hypothetical).
- 2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
- 3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
- 4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions.